

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1293 be amended to read as follows:

- 1 Page 2, line 21, delete "December 31" and insert "**November 1**".
- 2 Page 2, between lines 23 and 24, begin a new line block indented
- 3 and insert:
- 4 "**(18) Whether the transferee claims one (1) or more**
- 5 **deductions under IC 6-1.1-12-44.**"
- 6 Page 2, line 24, delete "(18)" and insert "(19)".
- 7 Page 2, between lines 30 and 31, begin a new paragraph and insert:
- 8 "SECTION 2. IC 6-1.1-12-2, AS AMENDED BY P.L.183-2007,
- 9 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 10 JANUARY 1, 2008 (RETROACTIVE)]: Sec. 2. (a) Except as provided
- 11 in section 17.8 of this chapter, a person who desires to claim the
- 12 deduction provided by section 1 of this chapter must file a statement in
- 13 duplicate, on forms prescribed by the department of local government
- 14 finance, with the auditor of the county in which the real property,
- 15 mobile home not assessed as real property, or manufactured home not
- 16 assessed as real property is located. With respect to real property, the
- 17 statement must be filed during the twelve (12) months before ~~June 1~~
- 18 **November 1** of each year for which the person wishes to obtain the
- 19 deduction. With respect to a mobile home that is not assessed as real
- 20 property or a manufactured home that is not assessed as real property,
- 21 the statement must be filed during the twelve (12) months before
- 22 March 31 of each year for which the individual wishes to obtain the
- 23 deduction. The statement may be filed in person or by mail. If mailed,
- 24 the mailing must be postmarked on or before the last day for filing. In

1 addition to the statement required by this subsection, a contract buyer
 2 who desires to claim the deduction must submit a copy of the recorded
 3 contract or recorded memorandum of the contract, which must contain
 4 a legal description sufficient to meet the requirements of IC 6-1.1-5,
 5 with the first statement that the buyer files under this section with
 6 respect to a particular parcel of real property. Upon receipt of the
 7 statement and the recorded contract or recorded memorandum of the
 8 contract, the county auditor shall assign a separate description and
 9 identification number to the parcel of real property being sold under the
 10 contract.

11 (b) The statement referred to in subsection (a) must be verified
 12 under penalties for perjury, and the statement must contain the
 13 following information:

14 (1) The balance of the person's mortgage or contract indebtedness
 15 on the assessment date of the year for which the deduction is
 16 claimed.

17 (2) The assessed value of the real property, mobile home, or
 18 manufactured home.

19 (3) The full name and complete residence address of the person
 20 and of the mortgagee or contract seller.

21 (4) The name and residence of any assignee or bona fide owner or
 22 holder of the mortgage or contract, if known, and if not known,
 23 the person shall state that fact.

24 (5) The record number and page where the mortgage, contract, or
 25 memorandum of the contract is recorded.

26 (6) A brief description of the real property, mobile home, or
 27 manufactured home which is encumbered by the mortgage or sold
 28 under the contract.

29 (7) If the person is not the sole legal or equitable owner of the real
 30 property, mobile home, or manufactured home, the exact share of
 31 the person's interest in it.

32 (8) The name of any other county in which the person has applied
 33 for a deduction under this section and the amount of deduction
 34 claimed in that application.

35 (c) The authority for signing a deduction application filed under this
 36 section may not be delegated by the real property, mobile home, or
 37 manufactured home owner or contract buyer to any person except upon
 38 an executed power of attorney. The power of attorney may be contained
 39 in the recorded mortgage, contract, or memorandum of the contract, or
 40 in a separate instrument.

41 SECTION 3. IC 6-1.1-12-4, AS AMENDED BY P.L.154-2006,
 42 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 43 JANUARY 1, 2008 (RETROACTIVE)]: Sec. 4. (a) An individual who
 44 satisfies the requirements of section 3 of this chapter may file a claim
 45 for a deduction, or deductions, provided by section 1 of this chapter
 46 during the twelve (12) months before ~~June 1~~ **November 1** of the year

1 following the year in which the individual is discharged from military
 2 service. The individual shall file the claim, on the forms prescribed for
 3 claiming a deduction under section 2 of this chapter, with the auditor
 4 of the county in which the real property is located. The claim shall
 5 specify the particular year, or years, for which the deduction is claimed.
 6 The individual shall attach to the claim an affidavit which states the
 7 facts concerning the individual's absence as a member of the United
 8 States armed forces.

9 (b) The county property tax assessment board of appeals shall
 10 examine the individual's claim and shall determine the amount of
 11 deduction, or deductions, the individual is entitled to and the year, or
 12 years, for which deductions are due. Based on the board's
 13 determination, the county auditor shall calculate the excess taxes paid
 14 by the individual and shall refund the excess to the individual from
 15 funds not otherwise appropriated. The county auditor shall issue, and
 16 the county treasurer shall pay, a warrant for the amount, if any, to
 17 which the individual is entitled.

18 SECTION 4. IC 6-1.1-12-10.1, AS AMENDED BY P.L.183-2007,
 19 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JANUARY 1, 2008 (RETROACTIVE)]: Sec. 10.1. (a) Except as
 21 provided in section 17.8 of this chapter, an individual who desires to
 22 claim the deduction provided by section 9 of this chapter must file a
 23 sworn statement, on forms prescribed by the department of local
 24 government finance, with the auditor of the county in which the real
 25 property, mobile home, or manufactured home is located. With respect
 26 to real property, the statement must be filed during the twelve (12)
 27 months before ~~June 1~~ **November 1** of each year for which the
 28 individual wishes to obtain the deduction. With respect to a mobile
 29 home that is not assessed as real property or a manufactured home that
 30 is not assessed as real property, the statement must be filed during the
 31 twelve (12) months before March 31 of each year for which the
 32 individual wishes to obtain the deduction. The statement may be filed
 33 in person or by mail. If mailed, the mailing must be postmarked on or
 34 before the last day for filing.

35 (b) The statement referred to in subsection (a) shall be in affidavit
 36 form or require verification under penalties of perjury. The statement
 37 must be filed in duplicate if the applicant owns, or is buying under a
 38 contract, real property, a mobile home, or a manufactured home subject
 39 to assessment in more than one (1) county or in more than one (1)
 40 taxing district in the same county. The statement shall contain:

- 41 (1) the source and exact amount of gross income received by the
- 42 individual and the individual's spouse during the preceding
- 43 calendar year;
- 44 (2) the description and assessed value of the real property, mobile
- 45 home, or manufactured home;
- 46 (3) the individual's full name and complete residence address;

(4) the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on contract; and

(5) any additional information which the department of local government finance may require.

(c) In order to substantiate the deduction statement, the applicant shall submit for inspection by the county auditor a copy of the applicant's and a copy of the applicant's spouse's income tax returns for the preceding calendar year. If either was not required to file an income tax return, the applicant shall subscribe to that fact in the deduction statement.

SECTION 5. IC 6-1.1-12-12, AS AMENDED BY P.L.183-2007, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: Sec. 12. (a) Except as provided in section 17.8 of this chapter, a person who desires to claim the deduction provided in section 11 of this chapter must file an application, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home not assessed as real property, or manufactured home not assessed as real property is located. With respect to real property, the application must be filed during the twelve (12) months before ~~June 1~~ **November 1** of each year for which the individual wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the application must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) Proof of blindness may be supported by:

(1) the records of a county office of family and children, the division of family resources, or the division of disability and rehabilitative services; or

(2) the written statement of a physician who is licensed by this state and skilled in the diseases of the eye or of a licensed optometrist.

(c) The application required by this section must contain the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home.

SECTION 6. IC 6-1.1-12-15, AS AMENDED BY P.L.183-2007, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: Sec. 15. (a) Except as provided in section 17.8 of this chapter, an individual who desires to

claim the deduction provided by section 13 or section 14 of this chapter must file a statement with the auditor of the county in which the individual resides. With respect to real property, the statement must be filed during the twelve (12) months before ~~June 1~~ **November 1** of each year for which the individual wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain a sworn declaration that the individual is entitled to the deduction.

(b) In addition to the statement, the individual shall submit to the county auditor for the auditor's inspection:

(1) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 13 of this chapter;

(2) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 14 of this chapter; or

(3) the appropriate certificate of eligibility issued to the individual by the Indiana department of veterans' affairs if the individual claims the deduction provided by section 13 or 14 of this chapter.

(c) If the individual claiming the deduction is under guardianship, the guardian shall file the statement required by this section.

(d) If the individual claiming a deduction under section 13 or 14 of this chapter is buying real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property under a contract that provides that the individual is to pay property taxes for the real estate, mobile home, or manufactured home, the statement required by this section must contain the record number and page where the contract or memorandum of the contract is recorded.

SECTION 7. IC 6-1.1-12-17, AS AMENDED BY P.L.183-2007, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: Sec. 17. Except as provided in section 17.8 of this chapter, a surviving spouse who desires to claim the deduction provided by section 16 of this chapter must file a statement with the auditor of the county in which the surviving spouse resides. With respect to real property, the statement must be filed during the twelve (12) months before ~~June 1~~ **November 1** of each year for which the surviving spouse wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31

of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain:

(1) a sworn statement that the surviving spouse is entitled to the deduction; and

(2) the record number and page where the contract or memorandum of the contract is recorded, if the individual is buying the real property on a contract that provides that the individual is to pay property taxes on the real property.

In addition to the statement, the surviving spouse shall submit to the county auditor for the auditor's inspection a letter or certificate from the United States Department of Veterans Affairs establishing the service of the deceased spouse in the military or naval forces of the United States before November 12, 1918.

SECTION 8. IC 6-1.1-12-17.5, AS AMENDED BY P.L.183-2007, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: Sec. 17.5. (a) Except as provided in section 17.8 of this chapter, a veteran who desires to claim the deduction provided in section 17.4 of this chapter must file a sworn statement, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, or manufactured home is assessed. With respect to real property, the veteran must file the statement during the twelve (12) months before ~~June 1~~ **November 1** of each year for which the veteran wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) The statement required under this section shall be in affidavit form or require verification under penalties of perjury. The statement shall be filed in duplicate if the veteran has, or is buying under a contract, real property in more than one (1) county or in more than one (1) taxing district in the same county. The statement shall contain:

(1) a description and the assessed value of the real property, mobile home, or manufactured home;

(2) the veteran's full name and complete residence address;

(3) the record number and page where the contract or memorandum of the contract is recorded, if the individual is buying the real property, mobile home, or manufactured home on a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home; and

(4) any additional information which the department of local

1 government finance may require.

2 SECTION 9. IC 6-1.1-12-17.8, AS AMENDED BY P.L.95-2007,
3 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2008 (RETROACTIVE)]: Sec. 17.8. (a) An individual
5 who receives a deduction provided under section 1, 9, 11, 13, 14, 16,
6 or 17.4 of this chapter in a particular year and who remains eligible for
7 the deduction in the following year is not required to file a statement to
8 apply for the deduction in the following year.

9 (b) An individual who receives a deduction provided under section
10 1, 9, 11, 13, 14, 16, or 17.4 of this chapter in a particular year and who
11 becomes ineligible for the deduction in the following year shall notify
12 the auditor of the county in which the real property, mobile home, or
13 manufactured home for which the individual claims the deduction is
14 located of the individual's ineligibility before ~~June 1~~ **November 1** of
15 the year in which the individual becomes ineligible.

16 (c) The auditor of each county shall, in a particular year, apply a
17 deduction provided under section 1, 9, 11, 13, 14, 16, or 17.4 of this
18 chapter to each individual who received the deduction in the preceding
19 year unless the auditor determines that the individual is no longer
20 eligible for the deduction.

21 (d) An individual who receives a deduction provided under section
22 1, 9, 11, 13, 14, 16, or 17.4 of this chapter for property that is jointly
23 held with another owner in a particular year and remains eligible for
24 the deduction in the following year is not required to file a statement to
25 reapply for the deduction following the removal of the joint owner if:

- 26 (1) the individual is the sole owner of the property following the
- 27 death of the individual's spouse;
- 28 (2) the individual is the sole owner of the property following the
- 29 death of a joint owner who was not the individual's spouse; or
- 30 (3) the individual is awarded sole ownership of the property in a
- 31 divorce decree.

32 (e) A trust entitled to a deduction under section 9, 11, 13, 14, 16, or
33 17.4 of this chapter for real property owned by the trust and occupied
34 by an individual in accordance with section 17.9 of this chapter is not
35 required to file a statement to apply for the deduction, if:

- 36 (1) the individual who occupies the real property receives a
- 37 deduction provided under section 9, 11, 13, 14, 16, or 17.4 of this
- 38 chapter in a particular year; and
- 39 (2) the trust remains eligible for the deduction in the following
- 40 year.

41 SECTION 10. IC 6-1.1-12-20, AS AMENDED BY P.L.154-2006,
42 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
43 JANUARY 1, 2008 (RETROACTIVE)]: Sec. 20. (a) A property owner
44 who desires to obtain the deduction provided by section 18 of this
45 chapter must file a certified deduction application, on forms prescribed
46 by the department of local government finance, with the auditor of the

1 county in which the rehabilitated property is located. The application
 2 may be filed in person or by mail. If mailed, the mailing must be
 3 postmarked on or before the last day for filing. Except as provided in
 4 subsection (b), the application must be filed before ~~June 1~~ **November**
 5 **1** of the year in which the addition to assessed value is made.

6 (b) If notice of the addition to assessed value for any year is not
 7 given to the property owner before ~~May 1~~ **October 1** of that year, the
 8 application required by this section may be filed not later than thirty
 9 (30) days after the date such a notice is mailed to the property owner
 10 at the address shown on the records of the township assessor.

11 (c) The application required by this section shall contain the
 12 following information:

- 13 (1) a description of the property for which a deduction is claimed
- 14 in sufficient detail to afford identification;
- 15 (2) statements of the ownership of the property;
- 16 (3) the assessed value of the improvements on the property before
- 17 rehabilitation;
- 18 (4) the number of dwelling units on the property;
- 19 (5) the number of dwelling units rehabilitated;
- 20 (6) the increase in assessed value resulting from the
- 21 rehabilitation; and
- 22 (7) the amount of deduction claimed.

23 (d) A deduction application filed under this section is applicable for
 24 the year in which the increase in assessed value occurs and for the
 25 immediately following four (4) years without any additional application
 26 being filed.

27 (e) On verification of an application by the assessor of the township
 28 in which the property is located, the county auditor shall make the
 29 deduction.

30 SECTION 11. IC 6-1.1-12-24, AS AMENDED BY P.L.154-2006,
 31 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JANUARY 1, 2008 (RETROACTIVE)]: Sec. 24. (a) A property owner
 33 who desires to obtain the deduction provided by section 22 of this
 34 chapter must file a certified deduction application, on forms prescribed
 35 by the department of local government finance, with the auditor of the
 36 county in which the property is located. The application may be filed
 37 in person or by mail. If mailed, the mailing must be postmarked on or
 38 before the last day for filing. Except as provided in subsection (b), the
 39 application must be filed before ~~June 1~~ **November 1** of the year in
 40 which the addition to assessed valuation is made.

41 (b) If notice of the addition to assessed valuation for any year is not
 42 given to the property owner before ~~May 1~~ **October 1** of that year, the
 43 application required by this section may be filed not later than thirty
 44 (30) days after the date such a notice is mailed to the property owner
 45 at the address shown on the records of the township assessor.

46 (c) The application required by this section shall contain the

1 following information:

- 2 (1) the name of the property owner;
- 3 (2) a description of the property for which a deduction is claimed
- 4 in sufficient detail to afford identification;
- 5 (3) the assessed value of the improvements on the property before
- 6 rehabilitation;
- 7 (4) the increase in the assessed value of improvements resulting
- 8 from the rehabilitation; and
- 9 (5) the amount of deduction claimed.

10 (d) A deduction application filed under this section is applicable for
 11 the year in which the addition to assessed value is made and in the
 12 immediate following four (4) years without any additional application
 13 being filed.

14 (e) On verification of the correctness of an application by the
 15 assessor of the township in which the property is located, the county
 16 auditor shall make the deduction.

17 SECTION 12. IC 6-1.1-12-27.1, AS AMENDED BY P.L.183-2007,
 18 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2008]: Sec. 27.1. Except as provided in section 36 **or 44** of
 20 this chapter, a person who desires to claim the deduction provided by
 21 section 26 of this chapter must file a certified statement in duplicate,
 22 on forms prescribed by the department of local government finance,
 23 with the auditor of the county in which the real property or mobile
 24 home is subject to assessment. With respect to real property, the person
 25 must file the statement during the twelve (12) months before ~~June 1~~
 26 **November 1** of each year for which the person desires to obtain the
 27 deduction. With respect to a mobile home which is not assessed as real
 28 property, the person must file the statement during the twelve (12)
 29 months before March 31 of each year for which the person desires to
 30 obtain the deduction. The statement may be filed in person or by mail.
 31 If mailed, the mailing must be postmarked on or before the last day for
 32 filing. On verification of the statement by the assessor of the township
 33 in which the real property or mobile home is subject to assessment, the
 34 county auditor shall allow the deduction.

35 SECTION 13. IC 6-1.1-12-30, AS AMENDED BY P.L.183-2007,
 36 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 JULY 1, 2008]: Sec. 30. Except as provided in section 36 **or 44** of this
 38 chapter, a person who desires to claim the deduction provided by
 39 section 29 of this chapter must file a certified statement in duplicate,
 40 on forms prescribed by the department of local government finance,
 41 with the auditor of the county in which the real property or mobile
 42 home is subject to assessment. With respect to real property, the person
 43 must file the statement during the twelve (12) months before ~~June 1~~
 44 **November 1** of each year for which the person desires to obtain the
 45 deduction. With respect to a mobile home which is not assessed as real
 46 property, the person must file the statement during the twelve (12)

1 months before March 31 of each year for which the person desires to
 2 obtain the deduction. On verification of the statement by the assessor
 3 of the township in which the real property or mobile home is subject to
 4 assessment, the county auditor shall allow the deduction.

5 SECTION 14. IC 6-1.1-12-35.5, AS AMENDED BY P.L.183-2007,
 6 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JANUARY 1, 2008 (RETROACTIVE)]: Sec. 35.5. (a) Except as
 8 provided in section 36 **or 44** of this chapter, a person who desires to
 9 claim the deduction provided by section 31, 33, 34, or 34.5 of this
 10 chapter must file a certified statement in duplicate, on forms prescribed
 11 by the department of local government finance, and proof of
 12 certification under subsection (b) or (f) with the auditor of the county
 13 in which the property for which the deduction is claimed is subject to
 14 assessment. Except as provided in subsection (e), with respect to
 15 property that is not assessed under IC 6-1.1-7, the person must file the
 16 statement during the twelve (12) months before June 11 of the
 17 assessment year **with respect to the deduction provided under**
 18 **section 31 or 34.5 of this chapter, and before November 1 of the**
 19 **assessment year with respect to the deduction provided under**
 20 **section 33 or 34 of this chapter.** The person must file the statement in
 21 each year for which the person desires to obtain the deduction. With
 22 respect to a property which is assessed under IC 6-1.1-7, the person
 23 must file the statement during the twelve (12) months before March 31
 24 of each year for which the person desires to obtain the deduction. The
 25 statement may be filed in person or by mail. If mailed, the mailing must
 26 be postmarked on or before the last day for filing. On verification of the
 27 statement by the assessor of the township in which the property for
 28 which the deduction is claimed is subject to assessment, the county
 29 auditor shall allow the deduction.

30 (b) This subsection does not apply to an application for a deduction
 31 under section 34.5 of this chapter. The department of environmental
 32 management, upon application by a property owner, shall determine
 33 whether a system or device qualifies for a deduction provided by
 34 section 31, 33, or 34 of this chapter. If the department determines that
 35 a system or device qualifies for a deduction, it shall certify the system
 36 or device and provide proof of the certification to the property owner.
 37 The department shall prescribe the form and manner of the certification
 38 process required by this subsection.

39 (c) This subsection does not apply to an application for a deduction
 40 under section 34.5 of this chapter. If the department of environmental
 41 management receives an application for certification before ~~May 11~~
 42 **October 1** of the assessment year, the department shall determine
 43 whether the system or device qualifies for a deduction before ~~June 11~~
 44 **November 1** of the assessment year. If the department fails to make a
 45 determination under this subsection before ~~June 11~~ **November 1** of the
 46 assessment year, the system or device is considered certified.

(d) A denial of a deduction claimed under section 31, 33, 34, or 34.5 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township assessor, county property tax assessment board of appeals, or department of local government finance.

(e) A person who timely files a personal property return under IC 6-1.1-3-7(a) for an assessment year and who desires to claim the deduction provided in section 31 of this chapter for property that is not assessed under IC 6-1.1-7 must file the statement described in subsection (a) during the twelve (12) months before June 11 of that year. A person who obtains a filing extension under IC 6-1.1-3-7(b) for an assessment year must file the application between March 1 and the extended due date for that year.

(f) This subsection applies only to an application for a deduction under section 34.5 of this chapter. The center for coal technology research established by IC 21-47-4-1, upon receiving an application from the owner of a building, shall determine whether the building qualifies for a deduction under section 34.5 of this chapter. If the center determines that a building qualifies for a deduction, the center shall certify the building and provide proof of the certification to the owner of the building. The center shall prescribe the form and procedure for certification of buildings under this subsection. If the center receives an application for certification of a building under section 34.5 of this chapter before May 11 of an assessment year:

(1) the center shall determine whether the building qualifies for a deduction before June 11 of the assessment year; and

(2) if the center fails to make a determination before June 11 of the assessment year, the building is considered certified.

SECTION 15. IC 6-1.1-12-38, AS AMENDED BY P.L.154-2006, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: Sec. 38. (a) A person is entitled to a deduction from the assessed value of the person's property in an amount equal to the difference between:

(1) the assessed value of the person's property, including the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11; minus

(2) the assessed value of the person's property, excluding the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11.

(b) To obtain the deduction under this section, a person must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the

property is subject to assessment. In addition to the certified statement, the person must file a certification by the state chemist listing the improvements that were made to comply with the fertilizer storage rules adopted under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11. The statement and certification must be filed before ~~June 1~~ **November 1** of the year preceding the year the deduction will first be applied. Upon the verification of the statement and certification by the assessor of the township in which the property is subject to assessment, the county auditor shall allow the deduction.

SECTION 16. IC 6-1.1-12-44 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: **Sec. 44. (a) A sales disclosure form under IC 6-1.1-5.5:**

(1) that is submitted on or before November 1 of a calendar year to the county assessor by or on behalf of the purchaser of a homestead assessed as real property;

(2) that is accurate and complete;

(3) that is stamped by the county assessor as eligible for filing with the county auditor; and

(4) that is filed with the county auditor by or on behalf of the purchaser;

constitutes an application for the deductions provided by sections 26, 29, 33, and 34 of this chapter with respect to property taxes first due and payable in the calendar year that immediately succeeds the calendar year referred to in subdivision (1). A sales disclosure form submitted after November 1 of a calendar year constitutes an application for the deductions provided by sections 26, 29, 33, and 34 of this chapter with respect to property taxes first due and payable in the calendar year that succeeds by two (2) years the calendar year referred to in subdivision (1).

(b) Except as provided in subsection (c), if:

(1) the county auditor receives in a calendar year a sales disclosure form that meets the requirements of subsection (a); and

(2) the homestead for which the sales disclosure form is submitted is otherwise eligible for a deduction referred to in subsection (a);

the county auditor shall apply the deduction to the homestead for property taxes first due and payable in the calendar year for which the homestead qualifies under subsection (a) and in any later year in which the homestead remains eligible for the deduction.

(c) Subsection (b) does not apply if the county auditor, after receiving a sales disclosure form from or on behalf of a purchaser under subsection (a)(4), determines that the homestead is ineligible for the deduction.

SECTION 17. IC 6-1.1-12-45 IS ADDED TO THE INDIANA

CODE AS A NEW SECTION TO READ AS FOLLOWS
 [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: **Sec. 45. A person complies with a law that requires the person to own property or be purchasing property in order to be eligible for a deduction granted under this chapter for a particular assessment date only if the person owns or is purchasing the property on November 1 in the year:**

(1) containing the assessment date, if the property is assessed as real property; or

(2) immediately preceding the year containing the assessment date, if the property is assessed as personal property."

Page 3, line 15, delete "either or both" and insert **"any or a combination"**.

Page 3, between lines 23 and 24, begin a new line block indented and insert:

"(3) Deductions that result from the granting of applications for deductions for the calendar year under IC 6-1.1-12-44 after the county auditor certifies assessed value as described in this section.

Not later than December 31 of each year, the county auditor shall send a certified statement, under the seal of the board of county commissioners, to the fiscal officer of each political subdivision of the county and to the department of local government finance. The certified statement must list any adjustments to the amount of the reduction under this subsection and the information submitted under section 1 of this chapter that are necessary as the result of processing homestead credit applications and deduction applications that are filed after June 10 and before November 1 of the year."

Page 4, line 5, strike "who".

Page 4, line 7, delete "is liable for".

Page 4, line 7, after "for" strike "the".

Page 4, line 8, strike "property taxes on".

Page 4, line 8, after "the" delete "a".

Page 4, line 8, strike "homestead".

Page 4, line 9, strike "which the individual pays" and insert **"that are imposed"**.

Page 4, line 10, delete "." and insert **"whenever the property is the individual's homestead on November 1 in the year containing the assessment date, if the property is assessed as real property, or on November 1 in the year immediately preceding the year containing the assessment date, if the property is assessed as personal property."**

Page 5, line 6, delete "January 15 of the immediately" and insert **"November 15 of that"**.

Page 5, line 7, delete "succeeding".

- 1 Page 5, line 34, delete "December 31" and insert "**November 1**".
- 2 Page 6, line 30, delete "during" and insert "**on or before November**
- 3 **1 of**".
- 4 Page 6, line 31, after "by" insert "**or on behalf of**".
- 5 Page 6, line 36, after "by" insert "**or on behalf of**".
- 6 Page 6, line 39, delete "December 31" and insert "**November 1**".
- 7 Page 6, line 42, delete "chapter." and insert "**chapter with respect**
- 8 **to property taxes first due and payable in the calendar year that**
- 9 **immediately succeeds the calendar year referred to in subdivision**
- 10 **(1). A sales disclosure form submitted after November 1 of a**
- 11 **calendar year constitutes an application for the credit provided by**
- 12 **section 2 of this chapter with respect to property taxes first due**
- 13 **and payable in the calendar year that succeeds by two (2) years the**
- 14 **calendar year referred to in subdivision (1)."**
- 15 Page 7, line 10, delete "immediately succeeding".
- 16 Page 7, line 10, after "calendar year" insert "**for which the**
- 17 **homestead qualifies under subsection (a)**".
- 18 Page 7, line 13, delete "submits" and insert "**submits, or has**
- 19 **submitted on the purchaser's behalf,**".
- 20 Page 7, line 16, delete "December 31" and insert "**November 1**".
- 21 Page 7, line 20, delete "December 31." and insert "**November 1**".
- 22 Page 7, line 25, after "from" insert "**or on behalf of**".
- 23 Page 8, between lines 26 and 27, begin a new paragraph and insert:
- 24 "SECTION 23. IC 6-1.1-21-4, AS AMENDED BY P.L.234-2007,
- 25 SECTION 297, AND AS AMENDED BY P.L.219-2007, SECTION
- 26 62, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
- 27 [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) Each year the department
- 28 shall allocate from the property tax replacement fund an amount equal
- 29 to the sum of:
- 30 (1) each county's total eligible property tax replacement amount
- 31 for that year; plus
- 32 (2) the total amount of homestead tax credits that are provided
- 33 under IC 6-1.1-20.9 and allowed by each county for that year;
- 34 plus
- 35 (3) an amount for each county that has one (1) or more taxing
- 36 districts that contain all or part of an economic development
- 37 district that meets the requirements of section 5.5 of this chapter.
- 38 This amount is the sum of the amounts determined under the
- 39 following STEPS for all taxing districts in the county that contain
- 40 all or part of an economic development district:
- 41 STEP ONE: Determine that part of the sum of the amounts
- 42 under section 2(g)(1)(A) and 2(g)(2) of this chapter that is
- 43 attributable to the taxing district.
- 44 STEP TWO: Divide:
- 45 (A) that part of the subdivision (1) amount that is
- 46 attributable to the taxing district; by

- 1 (B) the STEP ONE sum.
 2 STEP THREE: Multiply:
 3 (A) the STEP TWO quotient; times
 4 (B) the taxes levied in the taxing district that are allocated to
 5 a special fund under IC 6-1.1-39-5.
- 6 (b) Except as provided in subsection (e), between March 1 and
 7 August 31 of each year, the department shall distribute to each county
 8 treasurer from the property tax replacement fund one-half (1/2) of the
 9 estimated distribution for that year for the county. Between September
 10 1 and December 15 of that year, the department shall distribute to each
 11 county treasurer from the property tax replacement fund the remaining
 12 one-half (1/2) of each estimated distribution for that year. The amount
 13 of the distribution for each of these periods shall be according to a
 14 schedule determined by the property tax replacement fund board under
 15 section 10 of this chapter. The estimated distribution for each county
 16 may be adjusted from time to time by the department to reflect any
 17 changes in the total county tax levy upon which the estimated
 18 distribution is based.
- 19 (c) On or before December 31 of each year or as soon thereafter as
 20 possible, the department shall make a final determination of the amount
 21 which should be distributed from the property tax replacement fund to
 22 each county for that calendar year. This determination shall be known
 23 as the final determination of distribution. The department shall
 24 distribute to the county treasurer or, *except as provided in section 9 of*
 25 *this chapter*, receive back from the county treasurer any deficit or
 26 excess, as the case may be, between the sum of the distributions made
 27 for that calendar year based on the estimated distribution and the final
 28 determination of distribution. The final determination of distribution
 29 shall be based on the auditor's abstract filed with the auditor of state,
 30 adjusted for postabstract adjustments included in the December
 31 settlement sheet for the year, and such additional information as the
 32 department may require.
- 33 (d) All distributions provided for in this section shall be made on
 34 warrants issued by the auditor of state drawn on the treasurer of state.
 35 If the amounts allocated by the department from the property tax
 36 replacement fund exceed in the aggregate the balance of money in the
 37 fund, then the amount of the deficiency shall be transferred from the
 38 state general fund to the property tax replacement fund, and the auditor
 39 of state shall issue a warrant to the treasurer of state ordering the
 40 payment of that amount. However, any amount transferred under this
 41 section from the general fund to the property tax replacement fund
 42 shall, as soon as funds are available in the property tax replacement
 43 fund, be retransferred from the property tax replacement fund to the
 44 state general fund, and the auditor of state shall issue a warrant to the
 45 treasurer of state ordering the replacement of that amount.
- 46 (e) Except as provided in subsection (g) and subject to subsection

(h), the department shall not distribute under subsection (b) and section 10 of this chapter a percentage, determined by the department, of the money that would otherwise be distributed to the county under subsection (b) and section 10 of this chapter if:

(1) **subject to subsection (j)**, by the date the distribution is scheduled to be made, the county auditor has not sent a certified statement required to be sent by that date under IC 6-1.1-17-1 to the department of local government finance;

(2) by the deadline under IC 36-2-9-20, the county auditor has not transmitted data as required under that section;

(3) the county assessor has not forwarded to the department of local government finance the duplicate copies of all approved exemption applications required to be forwarded by that date under IC 6-1.1-11-8(a);

(4) the county assessor has not forwarded to the department of local government finance in a timely manner sales disclosure *forms* *form data* under ~~IC 6-1.1-5.5-3(b)~~; IC 6-1.1-5.5-3(h);

(5) local assessing officials have not provided information to the department of local government finance in a timely manner under IC 4-10-13-5(b);

(6) the county auditor has not paid a bill for services under IC 6-1.1-4-31.5 to the department of local government finance in a timely manner;

(7) the elected township assessors in the county, the elected township assessors and the county assessor, or the county assessor has not transmitted to the department of local government finance by October 1 of the year in which the distribution is scheduled to be made the data for all townships in the county required to be transmitted under IC 6-1.1-4-25(b);

(8) the county has not established a parcel index numbering system under 50 IAC 12-15-1 in a timely manner; or

(9) a township or county official has not provided other information to the department of local government finance in a timely manner as required by the department.

(f) Except as provided in subsection (i), money not distributed for the reasons stated in subsection (e) shall be distributed to the county when the department of local government finance determines that the failure to:

(1) provide information; or

(2) pay a bill for services;

has been corrected.

(g) The restrictions on distributions under subsection (e) do not apply if the department of local government finance determines that the failure to:

(1) provide information; or

(2) pay a bill for services;

1 in a timely manner is justified by unusual circumstances.

2 (h) The department shall give the county auditor at least thirty (30)
3 days notice in writing before withholding a distribution under
4 subsection (e).

5 (i) Money not distributed for the reason stated in subsection (e)(6)
6 may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money
7 deposited under this subsection is not subject to distribution under
8 subsection (f).

9 (j) **The county auditor is considered to have complied with the**
10 **requirement of subsection (e)(1) regardless of whether the**
11 **information included in the certified statement required to be sent**
12 **by the county auditor under IC 6-1.1-17-1 changes after the**
13 **deadline for sending the statement as a result of credit and**
14 **deduction applications filed under IC 6-1.1-20.9-3.5 and**
15 **IC 6-1.1-12-44."**

16 Page 9, line 23, after "equal" insert "to".

17 Page 10, between lines 16 and 17, begin a new paragraph and insert:

18 **"Sec. 13. The amount of a credit claimed under this chapter may**
19 **not exceed a taxpayer's state tax liability. A taxpayer is not entitled**
20 **to a carryback, carryover, or refund of an unused credit."**

21 Page 10, line 17, delete "13" and insert "14".

22 Page 10, line 20, delete "14" and insert "15".

23 Page 18, line 2, after "(RETROACTIVE)]" insert "IC 6-1.1-12-2,
24 IC 6-1.1-12-4, IC 6-1.1-12-10.1, IC 6-1.1-12-12, IC 6-1.1-12-15,
25 IC 6-1.1-12-17, IC 6-1.1-12-17.5, IC 6-1.1-12-17.8, IC 6-1.1-12-20,
26 IC 6-1.1-12-24, IC 6-1.1-12-27.1, IC 6-1.1-12-30, IC 6-1.1-12-35.5,
27 IC 6-1.1-12-38,".

28 Page 18, line 4, delete "IC 6-1.1-20.9-3.5," and insert
29 "IC 6-1.1-20.9-3.5, IC 6-1.1-12-44, and IC 6-1.1-12-45, all".

30 Page 18, between lines 5 and 6, begin a new paragraph and insert:

31 **"SECTION 29. [EFFECTIVE UPON PASSAGE] (a) Before July**
32 **1, 2008, the department of local government finance shall prescribe**
33 **a sales disclosure form under IC 6-1.1-5.5-5, as amended by this**
34 **act, that reflects the requirements of this act.**

35 **(b) This SECTION expires July 1, 2008."**

36 Renumber all SECTIONS consecutively.

(Reference is to HB 1293 as printed January 25, 2008.)

Representative GiaQuinta